

## Taxes Levied on the Montana Property Tax Bill - Tax Years 2007 and 2008

	Tax Year 2007 (Fiscal Year 2008)	Tax Year 2008 (Fiscal Year 2009)
<b>Valuation</b>		
Market Valuation	\$60,358,529,006	\$63,909,674,123
Taxable Valuation Statewide Total	\$2,058,757,605	\$2,137,780,356
Taxable Valuation in Cities / Towns	\$760,981,867	\$786,818,412
<b>Taxes Levied</b>		
<b>State</b>		
University	\$12,445,824	\$12,983,190
Vo-Tech (General Fund)	1,081,318	1,125,384
State General Fund	197,058,885	205,567,181
Subtotal State	\$210,586,027	\$219,675,755
<b>County</b>		
General	68,597,289	73,615,540
Road	30,925,353	32,645,610
Bridge	10,779,151	11,332,859
Entitlement	3,223,473	3,399,931
Bond Interest	265,658	206,400
County Fair	3,881,564	4,586,535
Library	9,993,944	9,090,718
Agricultural Extension	3,026,291	3,126,646
Planning	2,217,063	1,637,692
Health and Sanitation	5,408,571	6,066,939
Hospital	1,901,014	1,970,012
Airport	2,233,626	2,089,275
District Court	5,657,596	5,525,797
Weed Control	3,953,726	4,218,734
Senior Citizens	2,514,422	2,609,668
Public Safety	45,101,527	49,221,009
Other	69,677,809	73,514,375
Subtotal County	\$269,358,075	\$284,857,740
<b>Local Schools</b>		
Elementary	200,727,708	209,716,351
K-12 and High School	166,440,885	178,925,619
Jr. College	6,182,370	6,685,076
Subtotal Local Schools	\$373,350,963	\$395,327,046
<b>County Wide Schools</b>	87,510,904	90,726,931
<b>Cities and Towns</b>	110,219,517	120,517,624
<b>Fire and Miscellaneous Districts</b>	38,703,501	45,401,470
<b>Total Property Tax</b>	<b>\$1,089,728,986</b>	<b>\$1,156,506,566</b>
<b>SID's and Fees</b>	<b>\$120,537,940</b>	<b>\$120,172,615</b>
<b>Total Property Taxes, SID's and Fees</b>	<b>\$1,210,266,926</b>	<b>\$1,276,679,181</b>

1. State taxable value with local abatements - Source State Assessor's Report

2. Includes revenues distributed to TIFDs - Source Taxes Levied Reports

# Property Taxes

## Property Taxes Levied - Tax Year 2008

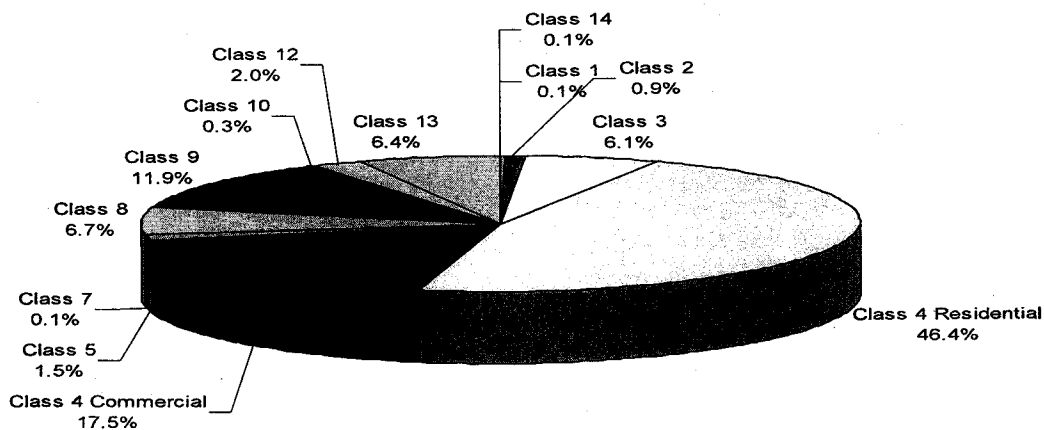
County Name	State Assessed Mills and Revenues		County Assessed Mills and Revenues		Local Schools Mills and Revenues		Countywide Schools	
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue
Beaverhead	101.00	1,774,536	155.76	2,633,341	194.38	3,413,875	63.73	1,119,339
Big Horn	101.00	2,473,122	67.71	1,610,728	131.24	3,213,672	27.48	672,880
Blaine	101.00	1,270,641	170.28	2,089,187	126.57	1,589,606	27.05	339,729
Broadwater	101.00	1,155,446	158.68	1,783,249	162.63	1,860,543	23.00	263,121
Carbon	101.00	3,057,881	117.46	3,313,262	185.88	5,627,575	42.74	1,293,994
Carter	101.00	635,908	182.67	1,143,406	101.08	636,404	17.89	112,649
Cascade	102.50	12,693,746	146.87	16,242,787	191.32	23,623,906	38.17	4,713,624
Chouteau	101.00	2,074,196	143.85	2,881,691	178.70	3,667,922	53.14	1,090,789
Custer	101.00	1,500,897	196.42	2,722,475	303.74	4,513,712	43.71	649,506
Daniels	101.00	511,274	203.61	998,318	171.00	865,600	73.34	371,245
Dawson	101.00	1,549,713	208.99	3,019,904	303.44	4,593,425	48.64	736,262
Deer Lodge	101.00	1,156,806	266.84	3,054,449	210.12	2,406,562	41.06	470,234
Fallon	101.00	2,260,175	140.01	3,063,177	0.00	-	0.00	-
Fergus	101.00	2,429,493	138.53	3,174,383	232.30	5,585,469	74.34	1,787,554
Flathead	101.00	21,050,393	141.46	27,957,788	216.07	44,927,764	45.91	9,545,980
Gallatin	101.00	21,307,230	98.87	19,054,984	203.39	42,896,295	45.13	9,519,101
Garfield	101.00	492,307	278.05	1,339,363	110.29	537,614	53.62	261,371
Glacier	101.00	2,040,344	210.88	4,142,300	198.07	4,001,230	62.38	1,260,163
Golden Valley	101.00	508,685	94.95	468,191	200.25	1,008,562	46.63	234,836
Granite	101.00	977,086	195.75	1,859,009	178.26	1,724,540	37.84	366,093
Hill	101.00	2,891,384	169.81	4,578,371	208.02	5,939,797	54.85	1,566,227
Jefferson	101.00	2,649,362	150.32	3,905,320	157.07	4,120,164	38.35	1,005,951
Judith Basin	101.00	1,053,806	121.62	1,247,945	162.02	1,690,494	46.96	489,974
Lake	101.00	5,914,008	145.58	8,262,925	157.98	9,250,551	44.53	2,607,173
Lewis & Clark	102.50	10,764,438	194.34	18,716,150	242.11	25,402,571	53.51	5,614,236
Liberty	101.00	743,176	229.64	1,650,462	113.61	825,549	25.08	182,265
Lincoln	101.00	2,985,292	115.85	3,389,659	184.39	5,407,084	27.98	820,326
Madison	101.00	6,076,886	106.58	6,373,916	123.00	7,400,682	16.07	967,122
McCone	101.00	632,291	226.98	1,390,724	174.72	1,093,794	36.81	230,421
Meagher	101.00	805,583	180.68	1,407,678	128.99	1,028,852	48.23	384,686
Mineral	101.00	865,077	171.71	1,468,257	264.52	2,264,987	33.13	283,686
Missoula	102.50	19,936,645	163.83	29,313,903	224.18	43,579,143	49.04	9,533,377
Musselshell	101.00	758,771	177.91	1,272,726	202.09	1,518,181	56.78	426,599
Park	101.00	3,534,635	110.44	3,720,756	167.20	5,851,237	52.26	1,828,990
Petroleum	101.00	163,598	114.14	180,284	202.11	327,370	76.74	124,304
Phillips	101.00	1,534,841	77.26	1,131,484	157.38	2,391,254	36.25	550,750
Pondera	101.00	1,256,285	188.31	2,255,174	232.20	2,886,072	49.92	620,463
Powder River	101.00	426,761	329.62	1,370,646	123.09	520,097	21.68	91,609
Powell	101.00	1,270,398	139.93	1,696,378	197.89	2,489,074	57.41	722,160
Prairie	101.00	344,746	252.39	843,589	154.00	525,563	42.29	144,333
Ravalli	101.00	7,347,059	123.93	8,730,221	164.95	11,996,373	33.50	2,436,319
Richland	101.00	2,643,261	150.07	3,753,028	97.29	2,519,390	0.00	-
Roosevelt	101.00	2,277,471	153.79	3,377,087	180.08	4,050,526	56.93	1,280,547
Rosebud	101.00	10,022,484	37.54	2,780,562	44.59	4,424,377	15.30	1,518,608
Sanders	101.00	3,157,781	100.66	3,100,972	150.85	4,716,237	41.84	1,308,091
Sheridan	101.00	863,850	181.78	1,460,383	165.38	1,414,473	38.87	332,449
Silver Bow	102.50	7,143,806	262.77	16,175,582	222.68	13,714,305	40.52	2,495,336
Stillwater	101.00	3,384,874	119.63	3,791,032	155.94	5,226,259	40.00	1,340,682
Sweet Grass	101.00	1,783,800	160.80	2,732,063	112.41	1,985,261	38.62	682,069
Teton	101.00	1,494,791	161.49	2,292,701	242.40	3,559,107	51.80	760,523
Toole	101.00	1,514,595	151.72	2,139,631	156.83	2,351,864	28.97	434,471
Treasure	101.00	389,934	150.68	574,928	148.45	573,119	44.63	172,296
Valley	101.00	2,324,569	122.30	2,708,503	189.13	4,352,973	57.64	1,326,703
Wheatland	101.00	1,553,157	135.66	1,695,060	133.67	1,690,146	29.96	378,762
Wibaux	101.00	336,756	141.18	466,315	81.42	271,486	15.05	50,166
Yellowstone	102.50	27,909,792	142.71	32,351,341	192.93	51,274,353	49.69	13,206,787
<b>Avg. Mill/ Revenue</b>	<b>101.52</b>	<b>\$219,675,755</b>	<b>130.85</b>	<b>\$284,857,743</b>	<b>181.37</b>	<b>\$395,327,046</b>	<b>42.51</b>	<b>\$90,726,931</b>

Property Taxes Levied - Tax Year 2008								
County Name	Miscellaneous and Fire Districts		Average Rural Mill Levy and Revenue		Average City Mill Levy and Revenue		SIDs and Fees	Grand Total All Taxes
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
Beaverhead	7.29	128,005	522.16	9,170,744	120.88	562,647	1,215,106	10,846,848
Big Horn	4.64	113,611	332.07	8,131,165	155.53	405,437	8,667,565	17,157,015
Blaine	3.54	44,408	428.45	5,380,816	299.41	462,248	1,675,854	7,471,673
Broadwater	33.40	382,065	478.71	5,476,517	78.43	119,600	696,291	6,260,315
Carbon	13.52	409,194	460.60	13,945,008	153.60	1,062,335	411,731	15,175,973
Carter	0.81	5,121	403.45	2,540,173	351.01	65,120	85,121	2,683,730
Cascade	18.52	2,287,390	497.39	61,415,673	162.08	12,582,726	7,235,675	79,379,854
Chouteau	30.22	620,280	506.91	10,404,505	173.05	379,439	386,152	11,100,469
Custer	3.61	53,633	648.48	9,636,635	192.08	1,334,133	1,558,696	12,333,051
Daniels	81.86	414,377	630.80	3,193,201	227.13	180,529	291,919	3,633,263
Dawson	9.93	150,383	671.99	10,172,624	241.87	1,043,189	1,518,743	12,611,619
Deer Lodge	122.91	1,407,765	741.92	8,497,614	28.84	124,710	1,206,327	9,826,854
Fallon	5.61	124,412	246.62	5,467,130	256.05	349,949	215,159	6,012,872
Fergus	12.47	299,855	558.64	13,432,201	204.22	1,291,477	919,389	15,487,530
Flathead	21.88	4,548,936	526.32	109,437,034	131.44	8,909,846	13,529,372	130,470,079
Gallatin	30.73	6,480,914	479.12	101,051,192	159.51	14,972,644	2,303,376	116,534,544
Garfield	1.25	6,117	544.22	2,652,692	131.01	30,902	90,474	2,758,148
Glacier	0.00	-	572.33	11,561,813	200.15	532,183	747,521	12,723,740
Golden Valley	3.48	17,511	446.31	2,247,824	78.50	26,893	7,998	2,272,676
Granite	10.51	101,654	523.37	5,063,104	144.45	189,612	546,909	5,764,904
Hill	15.28	436,221	548.97	15,674,914	193.23	1,549,546	2,609,519	19,571,065
Jefferson	15.10	396,163	461.84	12,114,660	133.87	249,034	1,068,285	13,394,279
Judith Basin	5.89	61,427	437.49	4,564,677	101.32	57,068	27,727	4,628,440
Lake	15.99	936,361	465.07	27,232,213	138.63	1,398,641	258,109	28,627,768
Lewis And Clark	8.70	912,508	601.16	63,074,444	148.93	8,092,201	10,159,843	79,661,946
Liberty	5.08	36,899	474.41	3,447,344	141.99	98,375	197,887	3,734,612
Lincoln	23.77	697,120	452.99	13,283,236	134.38	581,858	2,491,934	16,373,273
Madison	32.15	1,934,282	378.81	22,791,685	109.20	376,662	1,306,747	24,436,297
McCone	2.85	17,821	542.36	3,395,314	189.19	136,987	28,377	3,530,415
Meagher	6.47	51,571	465.37	3,711,843	127.29	123,937	74,284	3,876,591
Mineral	22.10	189,260	592.46	5,073,061	139.79	194,209	120,206	5,385,671
Missoula	41.52	8,070,446	581.07	112,955,878	222.00	23,613,380	6,175,833	140,222,727
Musselshell	12.47	93,696	550.24	4,133,758	135.20	216,885	445,657	4,795,515
Park	17.60	616,070	448.49	15,695,659	193.16	2,024,426	2,421,635	19,997,749
Petroleum	7.92	12,826	501.91	812,982	248.47	23,711	84,917	917,010
Phillips	7.04	106,904	378.93	5,757,485	141.43	292,208	1,434,657	7,442,099
Pondera	12.65	157,291	584.08	7,259,760	140.60	367,825	579,986	8,123,098
Powder River	4.49	18,974	579.88	2,450,201	171.55	54,479	225,356	2,707,922
Powell	7.73	97,210	503.96	6,338,928	130.17	331,530	688,434	7,295,184
Prairie	4.40	15,003	554.08	1,890,933	209.30	80,020	477,471	2,430,725
Ravalli	32.09	2,333,936	455.47	33,124,901	121.65	1,699,434	1,948,160	36,491,502
Richland	0.87	22,568	349.23	9,043,633	131.97	555,239	2,466,589	11,960,075
Roosevelt	12.44	279,770	504.24	11,341,948	205.61	514,558	321,032	12,100,990
Rosebud	24.84	2,464,762	223.27	22,155,197	30.44	2,423,827	1,011,163	24,645,783
Sanders	21.42	669,650	415.77	12,998,958	175.96	501,697	1,552,157	15,006,585
Sheridan	12.76	109,095	499.79	4,274,667	247.25	400,713	189,167	4,770,129
Silver Bow	50.42	3,105,092	678.89	41,810,522	73.72	26,203	6,382,660	49,042,984
Stillwater	14.36	481,091	430.93	14,442,168	144.17	948,408	791,577	15,963,924
Sweet Grass	5.17	91,263	418.00	7,382,392	107.27	391,186	24,209	7,689,851
Teton	15.62	229,415	572.31	8,403,059	134.23	362,911	1,767,760	10,467,207
Toole	5.00	75,015	443.53	6,651,102	244.27	812,037	387,082	7,714,695
Treasure	4.30	16,583	449.06	1,733,685	346.41	60,228	218,491	2,005,579
Valley	17.45	401,629	487.53	11,220,666	256.89	821,439	2,097,430	14,033,246
Wheatland	0.82	10,325	401.11	5,071,544	128.23	122,298	48,355	5,498,102
Wibaux	11.48	38,291	350.13	1,167,409	154.00	50,432	13,422	1,226,868
Yellowstone	9.86	2,619,315	497.69	132,270,459	164.26	26,338,412	26,767,119	180,467,118
Avg. Mill/Revenue	18.80	\$45,401,470	475.84	\$1,053,628,952	144.88	\$120,517,624	\$120,172,615	\$1,276,679,181

**Estimated Property Taxes Paid By Property Class  
Tax Year 2007 (Fiscal Year 2008)**

<u>Tax Class</u>	<u>Description</u>	<u>Assessed Market Value</u>	<u>Taxable Value</u>	<u>Taxes Paid By Tax Class</u>	<u>Percent of Total Taxes</u>	<u>Effective Tax Rate</u>
1	Mine Net Proceeds	\$3,839,998	\$3,839,998	\$1,582,585	0.1%	41.21%
2	Gross Proceeds Metal Mines	\$835,619,869	\$18,849,252	\$11,151,626	1.0%	1.33%
3	Agricultural Land	\$4,344,016,347	\$141,328,914	\$66,068,698	6.1%	1.52%
4 Res	Residential Improvements	\$22,513,461,860	\$685,827,646	\$345,992,209	31.8%	1.54%
4 Res	Residential Land	\$7,779,268,549	\$237,151,100	\$136,054,877	12.5%	1.75%
4 Res	Extended Property Tax Assistance	\$80,176,952	\$2,071,926	\$29,601,097	2.7%	36.92%
4 Com	Commercial Improvements	\$7,953,941,623	\$241,592,706	\$143,685,268	13.2%	1.81%
4 Com	Commercial Land	\$2,575,823,374	\$78,447,024	\$46,770,762	4.3%	1.82%
Sub 4	<i>Subtotal Class 4</i>	\$40,902,672,358	\$1,245,090,402	\$702,104,213	64.4%	1.72%
5	Pollution Control Equipment	\$1,181,926,736	\$35,418,055	\$15,360,763	1.4%	1.30%
7	Non-Centrally Assessed Public Util.	\$13,697,816	\$1,095,826	\$1,276,520	0.1%	9.32%
8	Business Personal Property	\$4,981,370,671	\$143,627,413	\$72,379,308	6.6%	1.45%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$2,201,249,067	\$264,149,883	\$162,505,230	14.9%	7.38%
10	Forest Land	\$1,949,280,138	\$6,822,373	\$3,311,616	0.3%	0.17%
12	Railroad and Airline Property	\$1,221,693,430	\$43,003,619	\$49,987,384	4.6%	4.09%
13	Telecommunication & Electric Property	\$2,550,498,676	\$152,941,911	\$2,989,078	0.3%	0.12%
14	Commercial Wind Generation Facilities	\$172,663,900	\$2,589,959	\$1,011,965	0.1%	0.59%
	<b>Totals</b>	<b>\$60,358,529,006</b>	<b>\$2,058,757,605</b>	<b>\$1,089,728,986</b>	<b>100.0%</b>	<b>1.81%</b>

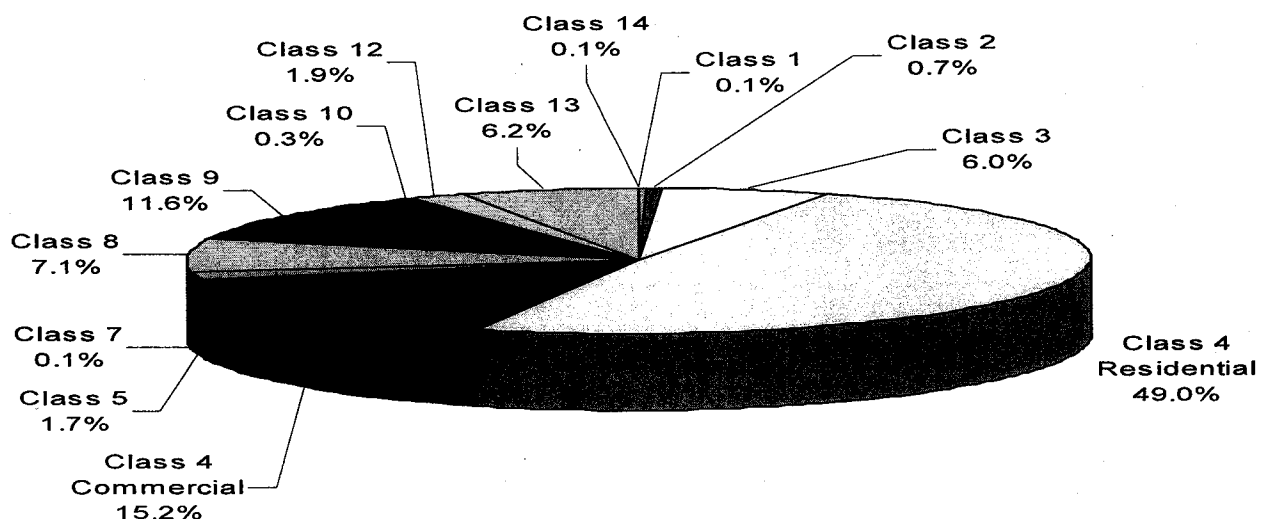
**Estimated Property Taxes Paid by Property Class, TY 2007**



**Estimated Property Taxes Paid By Property Class  
Tax Year 2008 (Fiscal Year 2009)**

<u>Tax Class</u>	<u>Description</u>	<u>Assessed Market Value</u>	<u>Taxable Value</u>	<u>Taxes Paid By Tax Class</u>	<u>Percent of Total Taxes</u>	<u>Effective Tax Rate</u>
1	Mine Net Proceeds	\$4,013,187	\$4,013,187	\$1,612,376	0.1%	40.18%
2	Gross Proceeds Metal Mines	\$1,067,306,017	\$24,540,432	\$17,824,345	1.5%	1.67%
3	Agricultural Land	\$4,447,626,296	\$142,098,658	\$68,572,497	6.0%	1.54%
4 Res	Residential Improvements	\$23,937,666,683	\$717,810,205	\$414,742,667	36.1%	1.73%
4 Res	Residential Land	\$9,565,603,436	\$286,945,276	\$142,097,477	12.4%	1.49%
4 Res	Extended Property Tax Assistance	\$81,568,106	\$2,043,120	\$1,119,922	0.1%	1.37%
4 Com	Commercial Improvements	\$7,237,771,655	\$215,068,132	\$128,533,631	11.2%	1.78%
4 Com	Commercial Land	\$2,506,549,820	\$74,727,887	\$44,731,909	3.9%	1.78%
Sub 4	<i>Subtotal Class 4</i>	\$43,329,159,700	\$1,296,594,619	\$731,225,606	63.6%	1.69%
5	Pollution Control Equipment	\$1,173,196,288	\$35,154,576	\$19,728,656	1.7%	1.68%
7	Non-Centrally Assessed Public Util.	\$15,179,491	\$1,214,360	\$781,535	0.1%	5.15%
8	Business Personal Property	\$5,685,495,989	\$163,140,404	\$81,111,963	7.1%	1.43%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$2,193,812,254	\$263,086,175	\$131,675,627	11.4%	6.00%
10	Forest Land	\$1,947,342,765	\$6,815,620	\$3,375,530	0.3%	0.17%
12	Railroad and Airline Property	\$1,266,493,553	\$43,567,384	\$22,158,112	1.9%	1.75%
13	Telecommunication & Electric Property	\$2,583,796,284	\$154,611,156	\$71,165,521	6.2%	2.75%
14	Commercial Wind Generation Facilities	\$196,252,299	\$2,943,785	\$1,143,624	0.1%	0.58%
<b>Totals</b>		<b>\$63,909,674,123</b>	<b>\$2,137,780,356</b>	<b>\$1,150,375,391</b>	<b>100.0%</b>	<b>1.80%</b>

**Estimated Property Taxes Paid by Class, TY 2008**



### Summary of Property Valuation and Taxes Levied Market and Taxable Values for Tax Year 2008 By Property Type

Property Type	Class	2008 Tax Rate	2008 Total Assessed Value	2008 Total Taxable Value	Assessed Value Within Cities/Towns	Taxable Value Within Cities/Towns
<b>Proceeds</b>						
Net Proceeds	1.0	100.00%	4,013,187	4,013,187	0	0
Gross Proceeds of Coal Strip Mines	2.0	3.00%	0	0	0	0
Gross Proceeds of Underground Coal	2.0	3.00%	0	0	0	0
Gross Proceeds of Metal Mines	2.0	2.58%	568,722,804	17,061,684	56,868,001	1,706,040
			498,583,213	7,478,748	0	0
Penalty	2.0	3.00%	0	0	0	0
- Subtotal			1,071,319,204	28,553,619	56,868,001	1,706,040
- Subtotal Percent of Column Statewide Total			1.7%	1.3%	0.2%	0.2%
- Subtotal Average Mill Levy						
<b>Agricultural Land</b>						
Tillable Irrigated	3.0	3.07%	592,683,951	17,839,899	1,468,319	44,201
Tillable Non-Irrigated	3.0	3.07%	2,129,138,877	64,087,205	432,862	13,029
Grazing Land	3.0	3.07%	1,461,987,802	44,007,405	518,630	15,619
Wild Hay	3.0	0.35%	216,625,103	6,520,477	147,661	4,445
Timber Land	10.0	3.07%	1,947,342,765	6,815,620	365,999	1,277
- Subtotal			6,347,778,498	139,270,606	2,933,471	78,571
- Subtotal Percent of Column Statewide Total			9.9%	6.5%	0.0%	0.01%
- Subtotal Average Mill Levy						
<b>Residential Land</b>						
Farmstead 1 Acre	4.2	3.07%	17,769,316	530,493	63,820	1,910
Non-Qualified Ag Land	3.0	3.07%	46,794,455	9,631,752	333,793	70,311
Non-Qualified Ag Land 1 Acre	4.2	3.07%	303,845,067	9,145,972	2,906,689	87,493
City/Town Lots Residential	4.2	1.37%	3,069,116,259	92,378,979	2,883,760,589	86,799,994
Suburban Tracts Residential	4.2	3.00%	5,177,916,258	155,855,235	75,305,115	2,266,662
Suburban Tracts - Low Income	4.2	varies	76,491,388	1,328,632	34,698,091	611,917
- Subtotal			8,691,932,743	268,871,063	2,997,068,097	89,838,287
- Subtotal Percent of Column Statewide Total			13.6%	12.6%	12.8%	11.5%
- Subtotal Average Mill Levy						
<b>Residential Improvements</b>						
Improv. on Ag & Timber Land	4.1	3.07%	2,112,680,500	63,592,660	4,030,885	121,333
Improv. on Disparately Owned Ag Land	4.1	3.07%	29,139,067	877,081	5,452,306	164,119
Improv. on Right of Way - Agricultural	4.1	3.07%	305,177	9,185	222,703	6,702
Remodeled Ag/Timber Improvements	4.0	3.07%	0	0	0	0
Improv. on Suburban Tracts Residential	4.1	1.30%	11,495,807,360	346,023,679	160,480,153	4,830,450
Improv. on City/Town Lots Residential	4.1	3.07%	10,448,539,270	314,501,246	9,776,447,321	294,271,376
Improv. on Tracts & Lots - Low Income	4.1	1.46%	196,454,749	3,433,140	106,104,205	1,886,279
Improv. on Right of Way - Residential	4.1	3.07%	206,105	6,203	120,846	3,637
Remodeled Residential Improvements	4.1	varies	71,148	1,447	71,148	1,447
Mobile Homes	4.1	3.11%	556,030,647	16,735,845	144,541,419	4,350,737
Mobile Homes - Low Income	4.1	varies	18,347,489	319,121	7,105,379	125,142
Extended Property Tax Assistance Program	4.3	varies	81,568,106	2,043,120	27,339,838	693,841
Penalty	4.1	100.00%	550,319	16,563	34,084	1,026
- Subtotal			24,939,699,937	747,559,290	10,231,950,287	306,456,089
- Subtotal Percent of Column Statewide Total			39.0%	35.0%	43.9%	39.1%
- Subtotal Average Mill Levy						
<b>Commercial Land</b>						
Suburban Tracts Commercial	4.9	3.07%	703,026,927	21,161,125	45,833,441	1,379,588
City/Town Lots Commercial	4.9	3.07%	1,647,596,833	49,592,793	1,564,870,566	47,102,707
Industrial Sites	4.9	3.00%	107,964,601	3,249,754	27,787,378	836,408
New Industry Land	5.0	varies	0	0	0	0
R & D Land	5.0	varies	0	0	0	0
Qualified Golf Courses	4.9	3.00%	47,961,459	724,215	10,297,040	155,483
Locally Assessed Co-op Land	5.0	3.07%	63,012	1,890	21,071	632
Eligible Mining Claims	3.0	3.07%	396,108	11,920	13,848	414
- Subtotal			2,507,008,940	74,741,697	1,648,823,344	49,475,232
- Subtotal Percent of Column Statewide Total			3.9%	3.5%	7.1%	6.3%
- Subtotal Average Mill Levy						

# Summary of Property Valuation and Taxes Levied

## Estimated Taxes Levied for Tax Year 2008 By Property Type

2008 Taxes Levied by:							Total	Effective	Average
University (6 mills)	State General Fund (95 mills)	County	Misc. & Fire	County Wide Ret. / Trans.	Local Schools	Cities/ Towns	Estimated 2007 Taxes Levied	Tax Rate	Mill Levy
24,079	381,253	444,968	118,411	88,604	555,061	0	1,612,376	40.18%	401.77
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
102,370	1,620,860	2,308,748	224,319	653,317	2,529,802	232,210	7,671,627	1.35%	449.64
89,745	1,443,398	3,928,586	754,157	606,042	3,330,791	0	10,152,719	2.04%	1357.54
0	0	0	0	0	0	0	0	0.00%	0.00
216,194	3,445,511	6,682,303	1,096,887	1,347,963	6,415,654	232,210	19,436,721	1.81%	
1.7%	1.7%	2.3%	2.4%	1.5%	1.6%	0.2%	1.7%		
							680.71		
107,039	1,697,742	2,439,547	274,182	740,163	3,166,242	5,465	8,430,380	1.42%	472.56
384,523	6,093,622	10,015,262	948,856	2,891,745	11,382,663	2,239	31,718,909	1.49%	494.93
264,044	4,185,757	6,639,640	503,041	1,794,891	7,200,870	2,046	20,590,289	1.41%	467.88
39,123	620,628	919,788	87,106	288,108	1,138,224	676	3,093,652	1.43%	474.45
40,894	649,392	924,836	159,565	291,623	1,309,095	125	3,375,530	0.17%	495.26
835,624	13,247,141	20,939,073	1,972,749	6,006,529	24,197,094	10,551	67,208,761	1.06%	482.58
6.5%	6.5%	7.3%	4.3%	6.6%	6.1%	0.0%	5.84%		
							482.58		
3,183	50,495	76,147	8,797	22,779	93,422	199	255,021	1.44%	480.73
57,791	918,150	1,347,776	203,268	414,105	1,781,506	8,855	4,731,451	10.11%	491.23
54,876	872,405	1,195,899	221,372	402,097	1,791,102	8,111	4,545,861	1.50%	497.03
554,274	8,851,853	12,564,474	2,186,456	4,268,032	18,851,832	12,538,475	59,815,396	1.95%	647.50
935,131	14,860,916	20,323,813	3,884,416	6,540,566	29,865,305	319,963	76,730,110	1.48%	492.32
7,972	126,988	183,441	32,213	57,649	260,688	82,138	751,088	0.98%	565.31
1,613,226	25,680,807	35,691,549	6,536,523	11,705,228	52,643,853	12,957,740	146,828,928	1.69%	
12.5%	12.5%	12.5%	14.3%	12.9%	13.3%	11.3%	12.8%		
							546.09		
381,556	6,053,673	8,837,260	1,112,613	2,756,081	11,330,904	15,714	30,487,801	1.44%	479.42
5,262	83,336	120,313	18,882	36,737	153,082	13,670	431,281	1.48%	491.72
55	873	1,230	291	429	1,647	874	5,399	1.77%	587.76
0	0	0	0	0	0	0	0	0.00%	0.00
2,076,142	33,009,136	44,641,418	8,409,512	14,753,600	66,838,300	682,651	170,410,759	1.48%	492.48
1,887,007	30,151,934	43,279,960	7,018,725	14,443,195	63,552,025	41,906,256	202,239,103	1.94%	643.05
20,599	328,276	487,409	79,685	148,937	664,484	262,828	1,992,218	1.01%	580.29
37	590	1,019	49	340	1,229	724	3,987	1.93%	642.74
9	137	195	32	66	313	206	957	1.35%	661.38
100,415	1,599,913	2,317,018	344,288	746,458	3,259,770	615,755	8,983,618	1.62%	536.79
1,915	30,556	45,146	6,848	14,038	63,414	17,524	179,442	0.98%	562.30
12,259	194,856	268,430	49,823	92,720	399,430	102,404	1,119,922	1.37%	548.14
99	1,573	2,279	217	842	2,854	237	8,102	0.00%	0.00
4,485,356	71,454,854	100,001,676	17,040,965	32,993,445	146,267,451	43,618,843	415,862,589	1.67%	
34.8%	34.9%	35.0%	37.3%	36.3%	36.9%	38.2%	36.2%		
							556.29		
126,967	2,019,905	2,766,065	520,570	925,964	4,244,570	211,984	10,816,025	1.54%	511.13
297,557	4,753,374	6,567,014	1,146,524	2,297,781	10,157,773	6,642,484	31,862,508	1.93%	642.48
19,499	311,463	416,258	57,608	138,943	607,218	117,815	1,668,803	1.55%	513.52
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
4,345	69,209	89,375	18,249	31,652	144,006	27,736	384,572	0.80%	531.02
11	180	287	28	78	334	85	1,002	1.59%	530.30
72	1,148	2,965	566	480	2,555	31	7,816	1.97%	655.69
448,450	7,155,279	9,841,963	1,743,545	3,394,899	15,156,456	7,000,134	44,740,727	1.78%	
3.5%	3.5%	3.4%	3.8%	3.7%	3.8%	6.1%	3.9%		
							598.60		

### Summary of Property Valuation and Taxes Levied Market and Taxable Values for Tax Year 2008 By Property Type

Property Type	Class	2008 Tax Rate	2008 Total Assessed Value	2008 Total Taxable Value	Assessed Value Within Cities/Towns	Taxable Value Within Cities/Towns
<b>Utilities Real</b>						
Rural Co-op companies Real	5.0	3.00%	78,943,146	2,368,295	19,620,724	588,620
Indep. Tele. Companies Real	5.0	3.00%	1,398,933	41,969	212,404	6,372
Electric Companies Real	9.0	3.00%	36,695,942	4,403,513	4,262,245	511,469
Gas & Electric Companies Real	9.0	12.00%	213,067,906	25,568,150	45,539,389	5,464,728
Pipelines Real	9.0	12.00%	85,287,486	10,234,499	1,169,553	140,347
Telecomm. Companies Real	13.0	12.00%	70,802,133	4,248,129	35,788,337	2,147,298
Centrally Assessed New & Exp Situs	9.0	varies	2,854,836	171,290	2,854,836	171,290
Railroads Real	12.0	3.55%	34,615,225	1,190,764	15,653,581	538,484
Airlines Real	12.0	3.55%	2,279,831	78,427	1,799,410	61,900
Electric Generation Real Property	13.0	6.00%	1,302,378,808	78,142,729	955,644,383	57,338,663
Cellular Telephone Real Prop	4.8	3.14%	0	0	0	0
N&E Elect Gen/Tele Real Prop	13.0	varies	766,200	22,986	0	0
New & Exp Ind -Elect Gen/Tele Real Prop	13.0	varies	0	0	0	0
- Subtotal			1,829,090,446	126,470,751	1,082,544,862	66,969,171
- Subtotal Percent of Column Statewide Total			2.9%	5.9%	4.6%	8.6%
- Subtotal Average Mill Levy						
<b>Utilities Personal</b>						
Rural Co-op Companies Pers Prop	5.0	3.00%	211,169,872	6,335,099	57,863,039	1,735,894
Indep Tele Companies Pers Prop	5.0	3.00%	6,664,157	199,925	911,397	27,342
Electric Companies Pers Prop	9.0	12.00%	12,582,398	1,509,887	9,541,822	1,145,018
Gas & Electric Companies Pers Prop	9.0	12.00%	627,881,062	75,345,730	277,808,559	33,337,030
Pipelines Pers Prop	9.0	12.00%	226,205,654	27,144,679	7,783,951	934,075
Telecomm Companies Pers Prop	13.0	6.00%	423,269,369	25,396,159	271,560,628	16,293,636
3rd yr N & E Gas & Electric Pers	9.0	10.00%	0	0	0	0
Railroads Pers Prop	12.0	3.74%	30,302,305	1,042,398	1,696,648	58,364
Airlines Pers Prop	12.0	3.74%	10,959,752	377,019	8,617,970	296,461
Electric Generation Personal Prop	13.0	6.00%	485,105,927	29,106,357	223,330,402	13,399,824
Cellular Telephone Personal Prop	8.0	3.00%	0	0	0	0
Centrally Assessed Pollution Control	5.0	3.00%	213,966,957	6,419,009	157,282,054	4,718,462
New & Exp Ind -Elect Gen/Tele Per Prop	13.0	varies	13,121,300	393,639	0	0
- Subtotal			2,261,228,753	173,269,901	1,016,396,470	71,946,106
- Subtotal Percent of Column Statewide Total			3.5%	8.1%	4.4%	9.2%
- Subtotal Average Mill Levy						
<b>Utilities Mileage</b>						
Rural Co-op Companies Mileage	5.0	3.00%	508,709,354	15,261,278	23,902,032	717,061
Indep Tele Companies Mileage	5.0	3.00%	10,381,831	311,455	84,173	2,525
Electric Companies Mileage	9.0	12.00%	164,473,523	19,736,824	9,588,584	1,150,631
Gas & Electric Companies Mileage	9.0	12.00%	297,960,773	35,755,289	9,659,797	1,159,171
Pipelines Mileage	9.0	12.00%	526,802,674	63,216,314	4,413,411	529,610
Telecomm Companies Mileage	13.0	6.00%	288,352,547	17,301,157	95,811,135	5,748,668
Centrally Assessed New & Exp. Mileage	9.0	varies	0	0	0	0
Railroads Mileage	12.0	3.55%	1,003,252,829	34,511,901	68,616,415	2,360,403
Airlines Flight Property Mileage	12.0	3.55%	185,083,611	6,366,875	92,137,901	3,169,544
Electric Generation Mileage	13.0	6.00%	0	0	0	0
- Subtotal			2,985,017,142	192,461,093	304,213,448	14,837,613
- Subtotal Percent of Column Statewide Total			4.7%	9.0%	1.3%	1.9%
- Subtotal Average Mill Levy						
<b>Wind Generation</b>						
Wind Generation Land	14.0	3.00%	0	0	0	0
Wind Generation Land New & Exp	14.0	varies	0	0	0	0
Wind Generation Improv.	14.0	3.00%	0	0	0	0
Wind Generation Improv. New & Exp	14.0	varies	5,165,145	77,478	0	0
Wind Generation Personal Prop.	14.0	3.00%	0	0	0	0
Wind Generation Personal Prop. New & Exp	14.0	varies	191,087,154	2,866,307	0	0
- Subtotal			196,252,299	2,943,785	0	0
- Subtotal Percent of Column Statewide Total			0.3%	0.1%	0.0%	0.0%
- Subtotal Average Mill Levy						
<b>Statewide Total - All Property</b>			<b>63,909,674,123</b>	<b>2,137,780,356</b>	<b>23,332,202,170</b>	<b>782,793,653</b>
<b>Statewide Average Mill Levy</b>						

### Summary of Property Valuation and Taxes Levied Estimated Taxes Levied for Tax Year 2008 By Property Type

2008 Taxes Levied by:							Total	Effective	Average
University (6 mills)	State General Fund (95 mills)	County	Misc. & Fire	County Wide Ret. / Trans.	Local Schools	Cities/ Towns	Estimated 2007 Taxes Levied	Tax Rate	Mill Levy
14,210	225,483	332,755	46,143	99,444	447,593	74,131	1,239,758	1.57%	523.48
252	4,008	5,342	762	1,868	7,381	732	20,345	1.45%	484.77
26,421	421,342	512,938	103,504	174,957	675,104	90,652	2,004,919	5.46%	455.30
153,409	2,446,972	3,734,056	584,324	1,095,789	4,745,567	794,593	13,554,709	6.36%	530.14
61,407	972,655	1,211,636	108,949	470,891	1,788,687	24,327	4,638,552	5.44%	453.23
25,489	405,875	607,845	100,606	193,919	803,092	304,680	2,441,506	3.45%	574.73
1,028	16,273	34,171	1,701	8,331	51,976	41,930	155,409	5.44%	907.28
7,145	113,631	166,818	21,121	58,020	235,821	80,417	682,972	1.97%	573.56
471	7,549	9,672	1,378	3,534	15,386	8,142	46,132	2.02%	588.21
468,856	7,437,764	3,912,965	1,814,869	1,682,855	5,885,893	10,199,903	31,403,105	2.41%	401.87
0	0	0	0	0	0	0	0	0.00%	0.00
138	2,184	5,221	117	577	2,611	0	10,847	1.42%	471.90
0	0	0	0	0	0	0	0	0.00%	0.00
758,825	12,053,734	10,533,417	2,783,472	3,790,185	14,659,112	11,619,507	56,198,253	3.07%	
5.9%	5.9%	3.7%	6.1%	4.2%	3.7%	10.2%	4.9%		
							444.36		
38,011	603,447	899,514	105,913	275,846	1,174,530	246,275	3,343,535	1.58%	527.78
1,200	19,074	22,680	2,238	8,911	34,121	3,341	91,564	1.37%	457.99
9,059	143,538	187,891	29,477	65,559	296,587	186,415	918,525	7.30%	608.34
452,074	7,215,229	11,108,266	1,807,956	3,422,286	15,177,046	4,951,662	44,134,519	7.03%	585.76
162,868	2,582,486	3,819,717	238,244	926,745	3,589,167	190,993	11,510,220	5.09%	424.03
152,377	2,433,455	3,628,181	505,532	1,187,861	5,147,318	2,378,251	15,432,974	3.65%	607.69
0	0	0	0	0	0	0	0	0.00%	0.00
6,254	100,430	132,381	11,656	51,909	204,470	8,616	515,717	1.70%	494.74
2,262	36,227	50,947	6,453	18,294	76,238	46,408	236,828	2.16%	628.16
174,638	2,775,283	2,223,310	611,219	804,027	3,214,324	2,384,072	12,186,873	2.51%	418.70
0	0	0	0	0	0	0	0	0.00%	0.00
38,514	609,903	185,908	158,481	100,453	295,771	839,358	2,228,389	1.04%	347.15
2,362	37,883	58,343	6,368	14,128	69,979	0	189,063	1.44%	480.29
1,039,619	16,556,954	22,317,139	3,483,536	6,876,019	29,279,550	11,235,389	90,788,208	4.01%	
8.1%	8.1%	7.8%	7.6%	7.6%	7.4%	9.8%	7.9%		
							523.97		
91,568	1,452,433	2,197,554	252,270	656,102	2,802,936	121,499	7,574,362	1.49%	496.31
1,869	29,696	37,921	4,099	14,273	54,530	420	142,806	1.38%	458.51
118,421	1,881,403	2,621,534	285,860	793,331	3,375,333	219,311	9,295,194	5.65%	470.96
214,532	3,410,805	5,102,415	591,202	1,596,145	6,592,124	168,337	17,675,559	5.93%	494.35
379,298	6,010,276	8,712,338	635,338	2,389,420	9,588,008	73,342	27,788,021	5.27%	439.57
103,807	1,654,621	2,407,094	373,990	777,643	3,398,728	785,269	9,501,153	3.29%	549.16
0	0	0	0	0	0	0	0	0.00%	0.00
207,071	3,287,125	4,834,761	538,806	1,462,137	6,317,211	357,902	17,005,013	1.69%	492.73
38,201	611,421	841,888	142,961	296,199	1,311,294	429,487	3,671,451	1.98%	576.65
0	0	0	0	0	0	0	0	0.00%	0.00
1,154,767	18,337,779	26,755,504	2,824,527	7,985,251	33,440,164	2,155,567	92,653,558	3.10%	
9.0%	8.9%	9.4%	6.2%	8.8%	8.4%	1.9%	8.1%		
							481.41		
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
465	7,360	10,457	145	1,811	8,083	0	28,322	0.55%	365.55
0	0	0	0	0	0	0	0	0.00%	0.00
17,198	272,299	385,051	3,274	80,091	357,390	0	1,115,302	0.58%	389.11
17,663	279,660	395,508	3,419	81,902	365,473	0	1,143,624	0.58%	
0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%		
							388.49		
12,871,555	204,932,115	285,998,103	45,660,375	90,779,855	395,865,408	114,267,982	1,150,375,392	1.80%	538.12
							538.12		

# Statewide Property Values

	2007			2008		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$3,839,998	\$3,839,998		\$4,013,187	\$4,013,187
CLASS 2 Gross Proceeds		\$835,619,869	\$18,849,252		\$1,067,306,017	\$24,540,432
CLASS 3 Agricultural Land:						
Tillable Irrigated (3.07, 3.01%)	1,622,934	\$575,627,813	\$17,671,752	1,615,953	\$592,683,951	\$17,839,899
Tillable Non-Irrigated (3.07, 3.01%)	12,204,358	\$2,084,242,061	\$63,986,371	12,191,754	\$2,129,138,877	\$64,087,205
Grazing (3.07, 3.01%)	34,738,192	\$1,427,166,901	\$43,815,798	34,749,019	\$1,461,987,802	\$44,007,405
Wild Hay (3.07, 3.01%)	840,571	\$212,384,190	\$6,520,058	840,425	\$216,625,103	\$6,520,477
Non-Qualified Ag Land (21.49%, 21.07%)	975,861	\$43,251,919	\$9,293,654	991,084	\$46,794,455	\$9,631,752
Eligible Mining Claims (3.07, 3.01%)	25,386	\$1,343,463	\$41,281	605	\$396,108	\$11,920
Class 3 Subtotal	50,407,303	\$4,344,016,347	\$141,328,914	50,388,840	\$4,447,626,296	\$142,098,658
CLASS 4 Land and Improvements:						
Residential (3.07, 3.01%)		\$27,230,574,342	\$835,290,482		\$29,044,563,914	\$874,229,327
Residential Low Income (varies)		\$358,860,726	\$5,016,062		\$272,946,137	\$4,761,772
Mobile Homes (3.07, 3.01%)		\$552,731,955	\$16,893,871		\$556,030,647	\$16,735,845
Mobile Homes Low Income (varies)		\$18,463,618	\$322,831		\$18,055,716	\$316,207
Commercial (3.07, 3.01%)		\$11,618,265,140	\$356,637,754		\$12,281,456,107	\$369,647,826
Industrial (3.07, 3.01%)		\$95,999,284	\$2,947,241		\$110,406,212	\$3,323,308
New Manufacturing (varies)		\$812,248,776	\$23,558,464		\$822,183,844	\$23,329,008
Qualified Golf Courses (1.54, 1.51%)		\$115,122,797	\$1,772,893		\$131,076,183	\$1,979,249
Remodeled Commercial (varies)		\$17,330,103	\$404,958		\$10,872,834	\$228,958
Extended Prop Tax Relief Program (Res Only)		\$80,176,952	\$2,071,926		\$81,568,106	\$2,043,120
Class 4 Subtotal		\$40,899,773,693	\$1,244,916,482		\$43,329,159,700	\$1,296,594,619
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$786,560,198	\$23,596,834		\$817,518,745	\$24,525,565
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$373,683,630	\$11,172,896		\$343,278,428	\$10,259,868
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$240,200	\$5,044		\$471,855	\$11,325
Aluminum Electrolytic Equipment (3%)		\$21,442,708	\$643,281		\$11,927,260	\$357,818
Class 5 Subtotal		\$1,181,926,736	\$35,418,055		\$1,173,196,288	\$35,154,576
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$13,697,816	\$1,095,826		\$15,179,491	\$1,214,360
CLASS 8						
Machinery (3%)		\$2,669,476,762	\$74,269,109		\$3,182,146,249	\$88,038,740
Farm Implements (3%)		\$809,644,327	\$24,289,447		\$859,564,271	\$25,786,960
Furniture and Fixtures (3%)		\$793,359,992	\$23,800,976		\$845,075,536	\$25,352,274
Other Business Equipment		\$708,889,590	\$21,267,881		\$798,709,933	\$23,962,430
Class 8 Subtotal		\$4,981,370,671	\$143,627,413		\$5,685,495,989	\$163,140,404
CLASS 9 Utilities (12%)		\$2,204,147,732	\$264,323,803		\$2,193,812,254	\$263,086,175
CLASS 10 Timber Land (0.35%, 0.35%)	3,922,673	\$1,949,280,138	\$6,822,373	3,913,666	\$1,947,342,765	\$6,815,620
CLASS 12						
Railroads (3.53%, 3.31%)		\$1,039,014,208	\$36,573,306		\$1,068,170,359	\$36,745,063
Airlines (3.53%, 3.31%)		\$182,679,222	\$6,430,313		\$198,323,194	\$6,822,321
Class 12 Subtotal		\$1,221,693,430	\$43,003,619		\$1,266,493,553	\$43,567,384
CLASS 13						
Electrical Generation Property (6%)		\$1,778,823,025	\$106,729,383		\$1,787,484,735	\$107,249,086
Telecommunication Property (6%)		\$768,742,251	\$46,124,526		\$782,424,049	\$46,945,445
Elect Gen/Tele Real Prop New & Exp		\$2,933,400	\$88,002		\$13,887,500	\$416,625
Class 13 Subtotal		\$2,550,498,676	\$152,941,911		\$2,583,796,284	\$154,611,156
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$172,663,900	\$2,589,959		\$196,252,299	\$2,943,785
Class 14 Subtotal		\$172,663,900	\$2,589,959		\$196,252,299	\$2,943,785
<b>Total</b>		<b>\$60,358,529,006</b>	<b>\$2,058,757,605</b>		<b>\$63,909,674,123</b>	<b>\$2,137,780,356</b>